this bible more 50 years ago. The president is a leader, Congress is a leader, we need to lead by example by turning to our faith.

HONORING THE 150TH ANNIVER-SARY OF THE VILLAGE OF AKRON

HON. THOMAS M. REYNOLDS

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, July 1, 1999

Mr. REYNOLDS. Mr. Speaker, I rise today to commemorate the 150th anniversary of the incorporation of the Village of Akron in Erie County, New York.

Since Jonathan Russell first cleared enough forest to build a frame house and general store, the village of Akron has established itself as a proud community to live and work in. Their strong industrial base, solid work ethic, and rich heritage has helped Akron live up to its name, which means "high place."

Besides a tremendous pride in their community, the residents of Akron have shown an equally impressive love of their country—serving when called whenever our freedom or liberty was threatened. Among the sons and daughters of Akron who have proudly served their nation was General Ely S. Parker, who helped write the terms of the surrender at Appomattox during the Civil War.

From an outstanding commitment to education through the Akron Central School, to the growth of such employers as the well-known Perry's Ice Cream Company to a vibrant business district and strong spirit of community, the village of Akron has enjoyed a tremendous 150 years of history.

Mr. Speaker, as we celebrate the birth of our Nation this weekend, on Sunday, July 4, 1999, residents and local officials of Akron will gather in Russell Park in the village to celebrate their sesquicentennial and the rich and proud history of their community. I ask, Mr. Speaker, that this House of Representatives join me in extending to the citizens of Akron, past, present, and future, our sincerest best wishes and heartiest congratulations on their 150th Anniversary.

CAREGIVERS ASSISTANCE ACT OF 1999

HON. FORTNEY PETE STARK

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, July 1, 1999

Mr. STARK. Mr. Speaker, I am proud to join with Mr. MARKEY in introducing this important bill. Each day, millions of families struggle as they care for their loved ones who suffer from chronic and debilitative diseases. Alzheimer's disease, Parkinson's disease, multiple sclerosis, Down's syndrome, and the ravages of old age make many people dependent on others for their basic care.

Many Americans depend on long-term health care due to a chronic illness or a permanent disability. For example, as many as four million of the nation's elderly currently suffer Alzheimer's disease. Unless someone finds a cure for this condition, the numbers are sure to grow. Within the next 20 to 30 years, there

may well be over 14 million persons with this terrible disease that slowly destroys the brain. According to recent surveys, over 50 percent of persons with Alzheimer's disease continue to live with a relative or spouse who sees to their day-to-day care. This personal care may last for many years and represents the equivalent of a full-time job.

We are currently working on a comprehensive bill that will broaden the scope of services families and patients can use to meet their long-term care needs. In the interim we offer this modest first step.

Specifically, this bill provides a \$1,000 tax credit for caregivers similar to the one described by the President in his State of the Union address. Unlike the President's proposal our tax credit is completely refundable and makes no distinction between care for an adult or a child.

If the credit is not refundable, it will be of little or no use to many of the families most in need of caregiver help. The following table illustrates the consequences as simple tax credit that is not refundable. A single individual who makes less than \$7,050 will receive no benefit. That same person would have to make \$13,717 to receive the full \$1,000 of assistance. Similarly, an elderly couple would need a combined annual income of \$21,067 to realize the entire tax credit.

Filing status	Minimum in- come required to receive por- tion of tax credit	Income re- quired to re- ceive full tax credit
Single	\$7,050 11,850 12,700 8,100	\$13,717 18,571 19,367 14,767
Elderlý Married Joint Filers	14,400	21,067

The consequence of a simple tax credit is that those people who most need assistance will be the least likely to obtain the intended support. To be honest, \$1,000 is not that much money for long-term care, but it does provide a family with modest relief that they can use as they see fit. That is why we have structured the bill to ensure that those who most need the support will receive the refund.

Another important distinction between our proposal and the President's is the treatment of children with long-term care needs. The President's proposal would limit the tax credit to \$500 for children with long term care needs. We do not agree with this policy. The long-term care needs of a disabled child are just as expensive and emotionally distressing as they are for an adult

Our fill also has a broader definition of individuals with long-term care needs. The President's proposal includes individuals who require assistance to perform activities of daily living (bathing, dressing, eating, continence, toileting, and transferring in and out of a bed or chair). This is a good start but may not include people with severe mental health disabilities or developmental disabilities who cannot live independently. Our bill does help the caregivers of these people.

Finally, our bill limits the amount of the refund for those less in need of financial support. The full refund is available up to incomes of \$110,000 for a joint return, \$75,000 for an individual return, and \$55,000 for a married individual filing a separate return. Above these levels, the refund is decreased by \$50 by every \$1,000 over the threshold level, and is phased out above \$130,000 for a joint return and \$95,000 of an individual return.

The need for long-term care will continue to grow as the average age of Americans increases. By 2010, those children born in 1945 will begin to retire. According to a recent CBO report, in the year 2010 there will be 40.6 million people over the age of 65—a 14 percent increase from the year 2000. The trend will continue. By 2040, there will be 77.9 million people over the age of 65, 118 percent more than in 2000. Indeed, the 85 and older age group is the fastest growing segment of the population.

This proposal will have significant effect on revenue, but given the size of the problem and in the spirit of compassionate government, it is a step that we can find a way to afford.

TRIBUTE TO DR. GEORGE VERNON IRONS, SR.

HON. ROBERT B. ADERHOLT

OF ALABAMA

IN THE HOUSE OF REPRESENTATIVES

Thursday, July 1, 1999

Mr. ADERHOLT. Mr. Speaker, I want to celebrate the life of Dr. George Vernon Irons, Sr., distinguished professor of history and political science at Samford University, 43 years, distinguished professor emeritus, 22 years, who passed away July 21, 1998.

Dr. Irons was a record breaking champion athlete at the University of Alabama in the 1920's. Sportswriters described him as the "Ironman of Alabama, Crimson Machine and South's Premiere Distance Runner" for his remarkable athletic feats. His accomplishments have been heralded by legendary great, Paul Bear Bryant as "truly outstanding athletic achievements," and Coach Wallace Wade (three time Rose Bowl winner) as the "greatest distance runner of his day." In 1978 Dr. Irons was inducted into the prestigious Alabama Sports Hall of Fame on the first ballotan honor achieved by only three men: Paul Bear Bryant, Ralph Shug Jordan and Dr. George Irons.

As Captain of the Alabama distance team, he broke the record for the B'ham Road Race (1923) by twenty seconds in a cold, hard driving December rain. Captain Irons record has never been equaled or broken. Irons was the Southern (S.I.A.A. now S.E.C.) champion of the 2, 3, 3½, and 4 mile events. He is the only University of Alabama track man—the only distance man—inducted into the Alabama Sports Hall of Fame—rare honors he holds over 30 years after the Hall of Fame's creation.

A Phi Beta Kappa honor graduate—Rhodes Scholar Nominee—he went on to earn his doctorate at Duke University, before joining Samford's faculty in 1933. Dr. Irons also distinguished himself in World War II, rising to the rank of colonel—with 33 years active and reserve duty—a Samford faculty record.

Mr. Speaker, over 50 Alabama cities have passed proclamations or resolutions honoring this admired Alabamian—yet another record for this remarkable Alabamian. I ask unanimous consent that Dr. Irons eulogy, delivered by his former student, Dr. James Moebes, senior minister, Mountain Brook Baptist Church, be included in the CONGRESSIONAL RECORD for America to share the life of this record breaking champion athlete for the Alabama Crimson Tide, distinguished university

educator and valiant colonel, who defended his nation for a third of the 20th century in war and peace.

EULOGY FOR DR. GEORGE VERNON IRONS, SR. MOUNTAIN, BROOK BAPTIST CHURCH CHAPEL, JULY 27, 1998—DELIVERED BY DR. JAMES D. MOEBES, SENIOR MINISTER, FULL MILITARY HONORS

I am the Resurrection and the Life, saith the Lord. He that believeth in Me, though he were dead, yet shall he live. And whosoever lives and believes in Me, will never ever die. The Earth is the Lord's and the fullness thereof, The world and they that dwell therein, for He hath founded it upon the seas and established it upon the floods. Who shall ascend unto the hill of the Lord or who shall stand in His holy place. He that hath clean hands and a pure heart, who hath not lifted up his soul into vanity or sworn deceitfully, he shall receive his blessings from the Lord and righteousness from the Son of God of his own salvation. For reckoning that the sufferings of this present time are not worthy to be compared with that glory shall be revealed in us. Blessed is the man who walketh not in the counsel of the ungodly, or standeth in the way of sinners nor sitteth in the seat to the scornful. For his delight is in the law of the Lord and in that law doth he meditate, day and night. He shall be like a tree planted by the streams of water. He shall bring forth his fruit in due season; his leaf shall not wither; whatsoever he doeth

shall prosper.
Dr. George Vernon Irons was born on the 7th of August, 1902, in Demopolis, Alabama. His father, Dr. Andrew George Irons, was a Presbyterian minister. His father came from the Shenandoah Valley, Virginia. He was a magna cum laude graduate, Washington and Lee University in Lexington, VA. As instructor, Supt., Marengo Academy, he taught, and was interested in young people. He was always on the lookout for those that showed promise. He ran across a student, a young man named Henry Edmonds. He knew that he had some ability. He sought out Henry's father. Talked with him about his son going to college, getting an education, becoming a leader. But Edmonds' father thought his son would make a good southern plowboy. Well, Revered Irons arranged to get a scholarship for Henry Edmonds. And we owe him a debt of gratitude. Henry later, Dr. Edmonds established Independent Presbyterian Church in Birmingham, Al-A wonderful congregation. Dr. Edmonds was a man of vision and leadership and he has acknowledged Rev. Irons as a source of his inspiration and motivation in his formative years.

Dr. Irons was one who also inspired people. When he entered the University of Alabama, he had never run in an organized race before. He said he sort of started running by accident. Because when he was a freshman, the upper class students-if they found out you were a freshman-would paddle you. And he said when they stopped you, you had one of two choices: either you lied or you ran. He said: "Now Don't ask me which one I chose-I did some of both." So he became a runner! When the train whistle would sound every day, he knew he had 10 minutes to get to class and he would dash across campus, from where he lived, near the University of Alabama's campus.

Well, from such beginnings, the became known as "The South's Greatest Distance Runner," and the "Knight of the Cinderpath." During my years at Alabama, I became familiar with their yearbook—The Corolla. In the 1923 Corolla, George Irons was referred to this way. These are quotes. He was captain of the track team, captain of the cross country or distance team, and this is what fellow students said about him: "One of

the true greats of Alabama athletic history. An honor man in scholarship and a record breaking athlete. That's a real man! A scholarly Christian gentleman."

Would'nt it be wonderful to write in those terms today? "Scholarly Christian gentleman." They concluded: "He has no equal in the southland." Now, an interesting thing happened while a student. Coach Wallace Wade, head football coach, sent word to the track team, that he wanted them to scrimmage his football team. Now, this was the undefeated Rose Bowl team on which Johnny Mack Brown was all-American. When I was six or seven, Johnny Mack Brown was one of my heroes. I did not know he had been all-American at the University of Alabama. I thought he had just ridden horses all his life, shot pistols. Well, Dr. Irons never backed off a good challenge, so he fired over to the practice field. And they ran an endsweep, and Johnny Mack Brown was carrying the ball with only one man between him and goal line-George Irons. Irons took him onone on one. And he stuck him good and he brought him to the ground.

Well, years later, in a routine examination, there was an x-ray, and his physician son—Dr. George, Jr.—said to him, "Dad, do you realize you have an old fracture in your collarbone?" Dr. Irons' thoughts raced back to that autumn afternoon, and he replied, "Yes, yes, I knew it was a little stiff for a couple of weeks, but I put him on the ground!"

A Phi Beta Kappa graduate, Dr. Irons taught at the University of Alabama from 1923–1925. Then earned his Ph.D. degree from Duke University, where he taught history from 1931–1933, before joining the faculty at Howard College—now Samford University. And I see his dear friends of Samford here—so many—even standing outside our chapel—here to pay respect to this beloved and admired Alabamian. Because of Dr. Irons—Samford is one of the finest universities in America.

Then World War II came along, and Dr. Irons served as colonel in the anti-aircraft battalion, defending New York on D-Day. The War Department asked him to write field manuals for anti-air-craft weapons and searchlights. Dr. Irons said he knew those manuals had to have fallen into the hands of the Japanese, and that's why they weren't able to shoot down a single allied plane.

Well, during his 43 years as a history and political science professor at Samford—chairman of his department 25 of those years—Dr. Irons taught seventeen students who became university presidents—more than any other university educator. He was a founding member of the Alabama Historical Society in 1947. Last year they celebrated their 50th anniversary here at Mountain Brook in this chapel. And I enjoyed sharing some precious moments with Dr. Irons—our last

But I shall never forget, I met him in 1959. Thirty-nine years, I have known, admired and loved this man! I'll never forget how, when we started an examination, he would say, "Now class, we want to have a little spread formation." So the class would spread out.

Some of you, he would say, might want to go into "punt formation." Then he would call his questions out audibly. Getting down to questions 13 and 14, he would say, "Now there were three Napoleonic battles in this era." And you'd think, "Oh, my, I only recall two." Then Dr. Irons would say: "Questions 13 and 14—you just name two. Two battles is all I want—just two. Well, classmates sighed, "Thank you Lord, Thank you." So we answered 13 and 14. Then Dr. Irons said: "Everybody ready? O.K., question 15—list the other battle." And students would pound their desktops.

Dr. Irons has a member of the Southern Historical Association, the Alabama Baptist Historical Association, the B'Ham-Jefferson Historical Association, and the John Forney Historical Association. He was past president of the Alabama Writers Conclave. Received a service plaque from the organization in 1977. He served as vice-president of the Alabama Academy of Science. Dr. Irons was awarded the George Washington Honor Medal from Freedom's Foundation at Valley Forge, PA, 1962. George Washington Honor Certificate in 1963. As director of Samford's Freedom Foundation project, the school received eighteen consecutive awards. An achievement unmatched by any other school or institution. Dr. Irons received the dedication of the Entre Nous-the university annual-on four occasions: 1941, 1960, 1969, and 1974, the student body's highest honor. No other has received that number.

Dr. Catherine Allen recalls Dr. Irons' leadership as chairman of the board of deacons at Rhuama Baptist Church during her years there. Dr. Tom Camp recalls his loyal service at Southside Baptist—as a member, Sunday school teacher, deacon and lifetime deacon—a beloved member there.

He was preceded in death by the love of his live—Velma—distinguished educator in her own right. Many folks don't realize that Dr. Irons was a distinguished member of the Alabama Sports Hall of Fame. Only Samford faculty man ever inducted. Only three have been elected to membership in the Alabama Sports Hall of Fame on the very first ballot in the history of that organization: Paul Bear Bryant, Ralph Shug Jordan and Dr. George V. Irons. They will miss him indeed at those gatherings.

at those gatherings.

He became a distinguished professor of history and political science, emeritus, 22 years of total service to Samford—65 years—a record. He was a gentle spirit—a gentle man. For me, like many of you—he was a mentor. The primary reason I minored in history. His lectures were so captivating, instructive yet entertaining. I'll always be grateful for a copy of his hand-written testimony—he shared that personal testimony wherever he went. As you might guess for a noted sportsman, he entitled it: "My Gameplan." It had three simple points. The first was: I have faith in God. He had under that particular point made reference to a hymn-"Awake My Soul—Stretch Every Never." Listen to the runner's heart and soul in this hymn: "Awake, my soul, stretch every nerve, and press with vigor on! A heavenly race demands thy zeal, and an immortal crown and in an immortal crown. A cloud of witnesses around, hold thee in full survey, forget the steps already trod, and onward urge thy way, and onward urge thy way, blest Saviour, introduced by Thee, have I my race begun, and, crowned with victory, at thy feet, I'll lay my honors down, I'll lay my honors down!"

He won 30 trophies as a record breaking champion athlete at the University of Alabama. None of those and all of them combined would not begin to have the meaning to him compared to the love of the Lord Christ. Have faith in God! Here was his second: Have faith in yourself. As a distance runner—you had better! And this is how Dr. Irons said it: "When your helper is in you (not just with you) you cannot fail in all that really counts—regardless of this world's outlook and evaluation."

Then, he concluded his personal testimony with this final point. III. Read the holy word. This is contact with your God. George Irons knew the Lord. I conclude with this part of the scripture. Do you not know, have you not heard, the Lord is the everlasting God, the creator of the ends of the Earth. He will not grow tired or weary. And His understanding, no one can fathom. He gives

strength to the weary, and increases the power of the weak. Even youths grow tired and weary and young men stumble and fall, but those who hope in the Lord, will renew their strength, they will soar on wings like eagles, they will run and not grow weary, they will walk and not faint.

Thank You God-for George Vernon Irons. His wonderful, wonderful family-those who have known him best and loved him best. Who he has known best and loved so dearly. Holy Father, he has run with patience the race of life and he has brought the banner home. He has fought a good fight, he has finished his course, he has kept the faith. Thank Thee for what he has meant to every one of us. Thank Thee for George, Jr., thank Thee for Bill, grandson, great grandson-all the family. For the happiness they have shared together. For the joy they have known in life because of this wonderful man Thank Thee for the many lives in which he has made a difference. Thank Thee, that he has taken that which was so very rough and polished a few of the edges, knocked off some of the sharp places, taught us a few lessons, and helped us to be on our way. Thank Thee for his wonderful Christian spirit-for that mountain of modesty at the center of his being, for that quick mind, for that winsome personality, for that wonderful wit. For those things in life in which he stood so very tall. Thank Thee for this Christian southern gentleman. Having shared some of life with him, may we be found the stronger for the living of life in these days. May his light always shine before us, that we would see his good works, but then glorify his father who is in Heaven. Thank Thee that he lives there now with Thee. Bless him and hold him close now and forever. In the name of the Father and of the Son and of the Holy Spirit, through Jesus our Saviour, we pray. Amen. For this Christian soldier who defended his nation for a third of the 20th century in war and peace we will close with the organ piece: onward Christian soldiers—as he requested. Please remember the words and how they related to the life of this admired and beloved Alabamian, as we stand together and depart.

THE COUNTY SCHOOLS FUNDING REVITALIZATION ACT OF 1999

HON. ALLEN BOYD

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Thursday, July 1, 1999

Mr. BOYD. Mr. Speaker, yesterday, along with my colleague Representative NATHAN DEAL, I introduced H.R. 2389, the "County Schools Funding Revitalization Act of 1999. This legislation is based on principles that were part of a compromise agreement reached by the National Forest Counties & Schools Coalition. This bill is significant because it was developed not by a "Washington knows best", top-down approach, but rather through "a home-grown", bottom-up approach that has finally reached a consensus. This unique coalition includes over 500 groups from approximately 32 states including school superintendents (including Hal Summers, School Superintendent of Liberty County, Florida Schools), county commissioners (including the Columbia County, Florida Board of County Commissioners), educators, several labor groups, the National Educational Association and the U.S. Chamber of Commerce.

In 1908, the federal government recognized that counties with federal lands were at an

economic disadvantage since the federal government was the dominant landowner in many of these communities and therefore these counties were powerless to tax these lands. Recognizing this, Congress entered into a compact with rural forest communities in which 25% of the revenues from National Forests would be paid to the states for impacted counties in compensation for their diminished local property tax base. By law, these revenues finance rural public schools and local road infrastructure. As one can imagine, these counties relied heavily on this revenue for education and infrastructure.

However, in recent years, the principal source of these revenues, federal timber sales, has been sharply curtailed due to changes in federal forest management policy. and those revenues shared with states and counties have declined precipitously. Payments to many counties have dropped to less than 10% of their historic levels under this compact. This impact on rural communities and schools has been staggering. The decline in shared revenues has severely impacted or crippled educational funding, and the quality of education provided, in the affected counties. Many schools have been forced to lay off teachers, bus drivers, nurses, and other employees; postpone badly needed building repairs and other capital expenditures; eliminate lunch programs; and curtail extracurricular activities.

Rural communities have also suffered from severe economic downturns causing high unemployment, domestic violence, substance abuse, and family dislocation. They are finding it difficult to recruit new business and to meet the demands of health and social issues associated with the displacement and unemployment. Finally, local county budgets have also been badly strained that communities have been forced to cut funding for social programs and local infrastructure to offset lost 25% payment revenues.

This issue has had a significant impact on a large portion of the congressional district that I have the honor of representing in the House, which is the Second Congressional District of Florida. It is a largely rural district in Florida's panhandle that encompasses 19 counties and two national forests, the Apalachicola and the Osceola. On May 18, 1999, Hal Summers, Superintendent of Schools in Liberty County, Florida, testified before the House Agriculture Subcommittee on Department Operations, Oversight, Nutrition, and Forestry about the various effects that the loss of timber revenue from the Apalachicola National Forest has had on the children of Liberty County.

Liberty County is a rural county with a population of about 7,000 including 1,300 school-children. That is the smallest county population of schoolchildren in the entire state of Florida. It has a total land area of 525,000 acres, 97% of which is forested, with half of that owned by the U.S. Forest Service within the Apalachicola. Until recently, the forest was the mainstay of a strong local forest product-based economy, and through sharing 25% of the revenue from timber sales, provided substantial support for the local schools and government.

In 1989, the Forest Service began to manage its land in a different way, mostly to protect the habitat for the endangered red-cockaded woodpecker. It is interesting to note

that Liberty County has the only recovered population of this bird in the world. Perhaps the most significant thing about these changes is not the decline in harvest, but rather the fact that in 1998 the net annual growth of timber on the Apalachicola National Forest was about 800% greater than the volume harvested. The sawtimber growth is approximately 50 times greater than the volume harvested.

The effects of timber harvest reduction on forest revenues to the 4 counties and schools districts within the Apalachicola is that the 25% payments have declined in value from a 1987-93, 5 year average (in 1998 dollars) of \$1,905,000 to \$220,000 in 1998; a loss of 89%. Due to this reduction, the Liberty County School District was forced to take several painful steps. These steps included reducing school staffing by 11 positions out of a total of 151: increasing the average class size from 23 to 28 students; discontinuing the enrichment programs in health, computer education, and humanities; discontinuing vocational programs in industrial arts, small engine repair, and electronics (80% of the graduates do not attend college); curtailing the school media center; eliminating certified art and music teachers from the elementary school staffs; reducing the Pre-K program, formerly the only program in the state to serve all four-year olds: and terminating a new program in technology acquisition, which would have placed the county on par with other Florida school districts.

The impacts on county government have also been very significant. The County road crew was reduced from 23 to 18 positions. This staff reduction, plus equipment obsolescence and the inability to purchase needed supplied and materials, has resulted in the deterioration of the rural road system. In 1994, the County was forced to float a \$1,780,000 bond issue in order to meet current road needs. It is unclear how the county will meet its future road responsibilities in the absence of a substantial increase in the 25% payments from timber sale receipts. County employees suffered a 10% salary cut, which was partially restored following the imposition of a 1% local option sales tax and 7 cents per gallon gas tax. Finally, the Sheriff's Office and Emergency Medical Service have been forced to curtail hours and reduce services. As a result of this action. Liberty County remains the only county in Florida without an advanced life support system as part of the county emergency response organization.

However, the most far-reaching and devastating impact of these declining revenues is the adverse effect on the future of our children. An education system crippled by such funding cuts cannot train our young people in the skills needed to join tomorrow's society as contributing, functioning citizens.

In 1993, the Congress enacted a law which provided an alternative annual safety net payment system for 72 counties in the northwest region of the country, where federal timber sales had been restricted or prohibited to protect the northern spotted owl. This authority for the 1993 safety net program will expire in 2003. No comparable protection has been provided for the other 730 counties across the nation which receive forest payments. An equitable system of payments for all forest counties nationwide is needed to protect the ability of these counties to provide quality schools and roads and to allow the federal government to uphold its part of the compact.